POINT FOUNDATION
EXEMPT ORGANIZATION FEDERAL & STATE RETURNS
AND CALIFORNIA PERIODIC REPORT
1985

VINCENT+ROSE INC.
CERTIFIED
PUBLIC ACCOUNTANTS

Ronald Vincent, CPA
Thomas Rose, CPA

VINCENT + ROSE INC.
CERTIFIED
PUBLIC ACCOUNTANTS

3120 Telegraph Avenue, Suite 8
Berkeley, California 94705
(415) 540-6714

November 10, 1986

Point Foundation
27 Gate 5 Road
Sausalito, California 94965

Enclosed are the annual exempt organization information returns, the unrelated business income tax returns and the annual report to the office of the Attorney General for Point Foundantion for the year ended December 31, 1985 and copies for your files.

✓ Mail Federal forms 990 and 990-T to the Internal Revenue service Center, 5045 East Butler Avenue, Fresno, CA 93888 on or before November 17, 1986. No payment is required. * Sent 1/19/87 w/list of $5,000 contribs.

A refund of $429 on form 990-T has been requested. rcvd CK #0697935S $597.53 6/24/87

✓ Mail California forms 199 and 109 to The Franchise Tax Board, Sacramento, CA 95857 on or before December 15, 1986. Attach a check in the amount of $10 made payable to the Franchise Tax Board to form 199. CK #6026 Sent 1/10/87

An overpayment on form 109 in the amount of $355 will be applied to your 1986 estimated tax.

✓ Mail California form CT-2 to the Registry of Charitable Trusts, P.O. Box 13447, Sacramento, CA 95813-4447 on or before November 17, 1986. No payment is due. Sent 1/10/87 to: P.O. BOX 903447, Sacramento CA 94203-4470 per postcard

* Note: Form 990, Schedule A, Part IV, line 26(b) requires a list of each contributor (i.e.,corporation, individuals, and trusts) that contributed more than $32,069 cumulative for tax years 1981 through 1985. Attach the list to the return and notify us as soon as possible as this could affect your public charity classification.

In addition, a list of each contributor (i.e., corporations, individuals, and trusts) that contributed more than $5,000 during the tax year ending December 31, 1985 must be attached to Form 990 and Form 199. — sent under separate cover 1/19/87

Please send us copies of all additional schedules you attach to the filed tax returns.

Please call us if you have any questions.

Sincerely,

Thomas Rose

Vincent + Rose, Inc.
Certified Public Accountants

Form **990**

Department of the Treasury
Internal Revenue Service (R)

Return of Organization Exempt from Income Tax

Under section 501(c) (except black lung benefit trust or private foundation) of the Internal Revenue Code or section 4947(a)(1) trust

Note: You may be required to use a copy of this return to satisfy State reporting requirements. See instruction D.

OMB No. 1545-0047

1985

For the calendar year 1985, or fiscal year beginning , 1985, and ending , 19

Use IRS label. Otherwise, please print or type.

Name of organization: POINT FOUNDATION

Address (number and street): 27 GATE FIVE ROAD

City or town, state, and ZIP code: SAUSALITO, CALIFORNIA, 94965

A Employer identification number (see instruction L): 94: 2147154

B State registration number (see instruction D): D-0546604

C If address changed, check here . . . . ▶ ☐

D Check type of organization—Exempt under section ▶ ☒ 501(c) (3) (insert number), OR ▶ ☐ section 4947(a)(1) trust

E Accounting method: ☐ Cash ☐ Accrual ☒ Other (specify) ▶

Check here if application for exemption is pending . . ▶ ☐

F Section 4947(a)(1) trusts filing this form in lieu of Form 1041, check here ▶ ☐ (see instruction C10).

G Is this a group return (see instruction J) filed for affiliates? . . . . ☐ Yes ☒ No
Is this a separate return filed by a group affiliate? . . . . . ☐ Yes ☒ No

If "Yes" to either, give four-digit group exemption number (GEN) ▶

TAXPAYER'S COPY

☐ Check here if your gross receipts are normally not more than $25,000 (see instruction B11). You do not have to file a completed return with IRS but should file a return without financial data if you were mailed a Form 990 Package (see instruction A). Some States may require a completed return.

☐ Check here if gross receipts are normally more than $25,000 and line 12 is $25,000 or less. Complete Parts I (except lines 13-15), III, IV, VI, and VII and only the indicated items in Parts II and V (see instruction I). If line 12 is more than $25,000, complete the entire return.

501(c)(3) organizations and 4947(a)(1) trusts must also complete and attach Schedule A (Form 990). (See instructions.)

Part I Statement of Support, Revenue, and Expenses and Changes in Fund Balances

		(A) Total	These columns are optional—see instructions (B) Unrestricted/ Expendable	(C) Restricted/ Nonexpendable
Support and Revenue	1 Contributions, gifts, grants, and similar amounts received:			
	a Direct public support 47798			
	b Indirect public support			
	c Government grants			
	d Total (add lines 1a through 1c) (attach schedule—see instructions) .	47798		
	2 Program service revenue (from Part IV, line f)	720531		
	3 Membership dues and assessments			
	4 Interest on savings and temporary cash investments	5598		
	5 Dividends and interest from securities			
	6a Gross rents			
	b Minus: rental expenses			
	c Net rental income (loss)			
	7 Other investment income (Describe ▶)			
	8a Gross amount from sale of assets other than inventory (Securities / Other)			
	b Minus: cost or other basis and sales expenses			
	c Gain (loss) (attach schedule)			
	9 Special fundraising events and activities (**attach schedule**—see instructions):			
	a Gross revenue (not including $ of contributions reported on line 1a)			
	b Minus: direct expenses			
	c Net income (line 9a minus line 9b)			
	10a Gross sales minus returns and allowances . .			
	b Minus: cost of goods sold (attach schedule) . .			
	c Gross profit (loss)			
	11 Other revenue (from Part IV, line g)	15017		
	12 Total revenue (add lines 1d, 2, 3, 4, 5, 6c, 7, 8c, 9c, 10c, and 11). .	788944		
Expenses	13 Program services (from line 44, column (B)) (see instructions) . .	668731		
	14 Management and general (from line 44, column (C)) (see instructions)	257886		
	15 Fundraising (from line 44, column (D)) (see instructions)			
	16 Payments to affiliates (attach schedule—see instructions)			
	17 Total expenses (add lines 16 and 44, column (A))	926617		
Fund Balances	18 Excess (deficit) for the year (subtract line 17 from line 12)	(137673)		
	19 Fund balances or net worth at beginning of year (from line 74, column (A))	(42720)		
	20 Other changes in fund balances or net worth (attach explanation). *	(7261)		
	21 Fund balances or net worth at end of year (add lines 18, 19, and 20) .	(187654)		

For Paperwork Reduction Act Notice, see page 1 of the Instructions.

Form **990** (1985)

* Book Depreciation in excess of tax

12-31-85

Part II Statement of Functional Expenses

All organizations must complete column (A). Columns (B), (C), and (D) are required for most section 501(c)(3) and (c)(4) organizations and 4947(a)(1) trusts but optional for others. (See instructions.)

Do not include amounts reported on lines 6b, 8b, 9b, 10b, or 16 of Part I.	(A) Total	(B) Program services	(C) Management and general	(D) Fundraising
22 Grants and allocations (attach schedule)	31500	31500		
23 Specific assistance to individuals				
24 Benefits paid to or for members				
25 Compensation of officers, directors, etc.	39611	39611		
26 Other salaries and wages	196476	115238	81238	
27 Pension plan contributions				
28 Other employee benefits	7541		7541	
29 Payroll taxes	23737		23737	
30 Professional fundraising fees				
31 Accounting fees				
32 Legal fees				
33 Supplies	234659	218016	16643	
34 Telephone	17487		17487	
35 Postage and shipping	9075		9075	
36 Occupancy				
37 Equipment rental and maintenance	5272		5272	
38 Printing and publications				
39 Travel				
40 Conferences, conventions and meetings				
41 Interest	4335		4335	
42 Depreciation, depletion, etc. (attach schedule)	27788		27788	
43 Other expenses (itemize): a See F-10	329136	264366	64770	
b				
c				
d				
e				
f				
44 Total functional expenses (add lines 22 through 43)	926617	668731	257886	

Part III Statement of Program Services Rendered

List each program service title on lines a through d; for each, identify the service output(s) or product(s) and report the quantity provided. Enter the total expenses attributable to each program service and the amount of grants and allocations included in that total. (See instructions for Part III.)

		Expenses (Optional for some organizations—see instructions)
a	PUBLICATION OF ESSENTIAL WHOLE EARTH CATALOG (Grants and allocations $)	2926
b	PUBLICATION OF WHOLE EARTH REVIEW (Grants and allocations $)	506501
c	PUBLICATION OF SOFTWARE CATALOG (Grants and allocations $)	102738
d	MAILING LIST FILFULLMENT (Grants and allocations $)	4513
e	Other program service activities (attach schedule) SEE F-11 (Grants and allocations $)	52053
f	Total (add lines a through e) (should equal line 44, column (B))	668731

Part IV Program Service Revenue and Other Revenue (State Nature)

		Program service revenue	Other revenue
a	~~Fees from government agencies~~ CHRONICLE COLUMN	31455	
b	MAILING LIST	47505	
c	NEXT WHOLE EARTH CATALOG / ESSENTIAL WHOLE EARTH CATALOG	80198	
d	WHOLE EARTH REVIEW	466998	
e	SOFTWARE CATALOG	94375	
f	Total program service revenue (enter here and on line 2)	720531	
g	Total other revenue (enter here and on line 11)		15017

Part V Balance Sheets

If line 12 or line 59 is more than $25,000, complete the entire balance sheet. If line 12, Part I, and line 59 are $25,000 or less, you may complete only lines 59, 66, 74 and 75. See instructions.

Note: **Columns (C) and (D) are optional.** *Columns (A) and (B) must be completed to the extent applicable. Where required, attached schedules should be for end-of-year amounts only.*

		(A) Beginning of year	End of year (B) Total	End of year (C) Unrestricted/ Expendable	End of year (D) Restricted/ Nonexpendable
	Assets				
45	Cash—non-interest bearing	20963	8697	8697	
46	Savings and temporary cash investments	143027	84329	84329	
47	Accounts receivable ► ____ minus allowance for doubtful accounts ► ____	60070	36685	36685	
48	Pledges receivable ► ____ minus allowance for doubtful accounts ► ____				
49	Grants receivable				
50	Receivables due from officers, directors, trustees, and key employees (attach schedule)				
51	Other notes and loans receivable ► ____ minus allowance for doubtful accounts ► ____				
52	Inventories for sale or use	51111	32910	32910	
53	Prepaid expenses and deferred charges	2602			
54	Investments—securities (attach schedule)				
55	Investments—land, buildings and equipment: basis ► ____ minus accumulated depreciation ► ____ (attach schedule)				
56	Investments—other (attach schedule) SEE F-12	30000	3901	3901	
57	Land, buildings and equipment: basis ► 128811 minus accumulated depreciation ► 75015 (attach schedule)	99000	53796	53796	
58	Other assets ► SEE F-12	(21806)	1394	1394	
59	Total assets (add lines 45 through 58)	384967	221712	221712	
	Liabilities				
60	Accounts payable and accrued expenses	102538	68644	68644	
61	Grants payable				
62	Support and revenue designated for future periods (attach schedule)	295590	305264	305264	
63	Loans from officers, directors, trustees and key employees (attach schedule)				
64	Mortgages and other notes payable (attach schedule)				
65	Other liabilities ► SEE F-12	29559	35458	35458	
66	Total liabilities (add lines 60 through 65)	427687	409366	409366	
	Fund Balances or Net Worth				
	Organizations that use fund accounting, check here ► ☐ and complete lines 67 through 70 and lines 74 and 75.				
67	a Current unrestricted fund				
	b Current restricted fund				
68	Land, buildings and equipment fund				
69	Endowment fund				
70	Other funds (Describe ► ____)				
	Organizations that do not use fund accounting, check here ► ☒ and complete lines 71 through 75.				
71	Capital stock or trust principal				
72	Paid-in or capital surplus				
73	Retained earnings or accumulated income				
74	Total fund balances or net worth (see instructions)	(42720)	(187654)	(187654)	
75	Total liabilities and fund balances/net worth (see instructions)	384967	221712	221712	

Part VI List of Officers, Directors, and Trustees (List each officer, director, and trustee whether compensated or not.) (See instructions)

(A) Name and address	(B) Title and average hours per week devoted to position	(C) Compensation (if any)	(D) Contributions to employee benefit plans	(E) Expense account and other allowances
STEWARD BRAND 27 GATE 5 ROAD, SAUSALITO, CA 94965	PRESIDENT-DIR-FULL-TIME	20527	NONE	NONE
PAUL HAWKEN 27 GATE 5 ROAD, SAUSALITO, CA 94965	CFO-DIRECTOR PART-TIME	NONE	NONE	NONE
HUEY JOHNSON 27 GATE 5 ROAD, SAUSALITO, CA 94965	DIRECTOR PART-TIME	NONE	NONE	NONE
DOUG CARLSTON 27 GATE 5 ROAD, SAUSALITO, CA 94965	DIRECTOR PART-TIME	NONE	NONE	NONE
KEVIN KELLY 27 GATE 5 ROAD, SAUSALITO, CA 94965	DIRECTOR PART-TIME	19084	NONE	NONE

Part VII Other Information

		Yes	No
76	Has the organization engaged in any activities not previously reported to the Internal Revenue Service? If "Yes," attach a detailed description of the activities.		X
77	Have any changes been made in the organizing or governing documents, but not reported to IRS? If "Yes," attach a conformed copy of the changes.		X
78 a	Did the organization have unrelated business gross income of $1,000 or more during the year covered by this return?	X	
b	If "Yes," have you filed a tax return on Form 990-T, Exempt Organization Business Income Tax Return, for this year?	X	
c	If the organization has gross sales or receipts from business activities not reported on Form 990-T, attach a statement explaining your reason for not reporting them on Form 990-T.		
79	Was there a liquidation, dissolution, termination, or substantial contraction during the year (see instructions)? If "Yes," attach a statement as described in the instructions.		X
80	Is the organization related (other than by association with a statewide or nationwide organization) through common membership, governing bodies, trustees, officers, etc., to any other exempt or nonexempt organization (see instructions)? If "Yes," enter the name of the organization ▶ _____ and check whether it is ☐ exempt OR ☐ nonexempt.		X
81 a	Enter amount of political expenditures, direct or indirect, as described in the instructions . . N/A		
b	Did you file Form 1120-POL, U.S. Income Tax Return for Certain Political Organizations, for this year?	N/A	
82	Did your organization receive donated services or the use of materials, equipment or facilities at no charge or at substantially less than fair rental value? If "Yes," you may indicate the value of these items here. Do not include this amount as support in Part I or as an expense in Part II. See instructions for reporting in Part III . . . . . ▶ N/A		X
83	*Section 501(c)(5) or (6) organizations.*—Did the organization spend any amounts in attempts to influence public opinion about legislative matters or referendums (see instructions and Regulations section 1.162-20(c))?	N/A	
	If "Yes," enter the total amount spent for this purpose . . . . . N/A		
84	*Section 501(c)(7) organizations.*—Enter amount of:		
a	Initiation fees and capital contributions included on line 12 . . . . . N/A		
b	Gross receipts, included in line 12, for public use of club facilities (see instructions) . . . N/A		
c	Does the club's governing instrument or any written policy statement provide for discrimination against any person because of race, color, or religion (see instructions)?	N/A	
85	*Section 501(c)(12) organizations.*—Enter amount of:		
a	Gross income received from members or shareholders . . . . . N/A		
b	Gross income received from other sources (do not net amounts due or paid to other sources against amounts due or received from them) . . . . . N/A		
86	*Public interest law firms.*—Attach information described in the instructions.		
87	List the States with which a copy of this return is filed ▶ CALIFORNIA		
88	During this tax year did you maintain any part of your accounting/tax records on a computerized system?	X	
89	The books are in care of ▶ POINT FOUNDATION Telephone No. ▶ 415-332-1716 Located at ▶ 27 GATE 5 ROAD, SAUSALITO, CALIFORNIA 94965		

Please Sign Here

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief it is true, correct, and complete. Declaration of preparer (other than officer) is based on all information of which preparer has any knowledge.

Signature of officer ▶ _____ Date ▶ _____ Title _____

Paid Preparer's Use Only

Preparer's signature ▶ Thomas Rose CPA 94-42-9044 Date 11/10/86 Check if self-employed ▶ ☐

Firm's name (or yours, if self-employed) and address ▶ VINCENT + ROSE INC. 94-3001952
3120 TELEGRAPH AVE, BERKELEY CA ZIP code 94705

POINT FOUNDATION

SCHEDULE A (Form 990)
Department of the Treasury
Internal Revenue Service

Organization Exempt Under 501(c)(3)

(Except Private Foundation), 501(e), 501(f), 501(k), or Section 4947(a)(1) Trust

Supplementary Information

▶ Attach to Form 990.

OMB No. 1545-0047

1985

Name: POINT FOUNDATION

Employer identification number: 94: 2147154

Part I Compensation of Five Highest Paid Employees (Other than Officers, Directors, and Trustees—see specific instructions)

Name and address of employees paid more than $30,000	Title and average hours per week devoted to position	Compensation	Contributions to employee benefit plans	Expense account and other allowances
	NONE			
Total number of other employees paid over $30,000 ▶				

Part II Compensation of Five Highest Paid Persons for Professional Services (See specific instructions)

Name and address of persons paid more than $30,000	Type of service	Compensation
	NONE	
Total number of others receiving over $30,000 for professional services ▶		

Part III Statements About Activities

		Yes (1)	No (2)
1	During the year have you attempted to influence national, State or local legislation, including any attempt to influence public opinion on a legislative matter or referendum?		X
	If "Yes," enter the total expenses paid or incurred in connection with the legislative activities .$ N/A		
	Complete Part VI of this form for organizations that made an election under section 501(h) on Form 5768 or other statement. For other organizations checking "Yes," attach a statement giving a detailed description of the legislative activities and a classified schedule of the expenses paid or incurred.		
2	During the year have you, either directly or indirectly, engaged in any of the following acts with a trustee, director, principal officer or creator of your organization, or any organization or corporation with which such person is affiliated as an officer, director, trustee, majority owner or principal beneficiary:		
a	Sale, exchange, or leasing of property?		X
b	Lending of money or other extension of credit?		X
c	Furnishing of goods, services, or facilities?		X
d	Payment of compensation (or payment or reimbursement of expenses if more than $1,000)?	X	
e	Transfer of any part of your income or assets?		X
	If the answer to any question is "Yes," attach a detailed statement explaining the transactions.		
3	Attach a statement explaining how you determine that individuals or organizations receiving disbursements from you in furtherance of your charitable programs qualify to receive payments. (See specific instructions.)		
4	Do you make grants for scholarships, fellowships, student loans, etc.?		X

POINT FOUNDATION F5 12-31-85

Part IV Reason for Non-Private Foundation Status (See instructions for definitions)

The organization is not a private foundation because it is (check applicable box; please check only **ONE** box):

5 ☐ 1 A church, convention of churches, or association of churches. Section 170(b)(1)(A)(i).

6 ☐ 2 A school. Section 170(b)(1)(A)(ii). (Also complete Part V, page 3.)

7 ☐ 3 A hospital or a cooperative hospital service organization. Section 170(b)(1)(A)(iii).

8 ☐ 4 A Federal, state or local government or governmental unit. Section 170(b)(1)(A)(v).

9 ☐ 5 A medical research organization operated in conjunction with a hospital. Section 170(b)(1)(A)(iii). **Enter name, city, and state of hospital** ▶ _____

10 ☐ 6 An organization operated for the benefit of a college or university owned or operated by a governmental unit. Section 170(b)(1)(A)(iv). (Also complete Support Schedule.)

11 ☒ 7 An organization that normally receives a substantial part of its support from a governmental unit or from the general public. Section 170(b)(1)(A)(vi). (Also complete Support Schedule.)

12 ☐ 8 An organization that normally receives: (a) no more than 1/3 of its support from gross investment income and unrelated business taxable income (less section 511 tax) from businesses acquired by the organization after June 30, 1975, and (b) more than 1/3 of its support from contributions, membership fees, and gross receipts from activities related to its charitable, etc., functions—subject to certain exceptions. See section 509(a)(2). (Also complete Support Schedule.)

13 ☐ 9 An organization that is not controlled by any disqualified persons (other than foundation managers) and supports organizations described in (1) boxes 5 through 12 above or (2) section 501(c)(4), (5), or (6) if they meet the test of section 509(a)(2). See section 509(a)(3).

Provide the following information about the supported organizations. (See instructions for Part IV, box 13.)

(a) Name of supported organizations	(b) Box number from above

14 ☐ 0 An organization organized and operated to test for public safety. Section 509(a)(4). (See specific instructions.)

Support Schedule (Complete only if you checked box 10,11, or 12 above) Use cash method of accounting.

Calendar year (or fiscal year beginning in) ▶	(a) 1984	(b) 1983	(c) 1982	(d) 1981	(e) Total
15 Gifts, grants, and contributions received. (Do not include unusual grants. See line 28.)	1443399	38335	9779	4181	1,496,194
16 Membership fees received					
17 Gross receipts from admissions, merchandise sold or services performed, or furnishing of facilities in any activity that is not a business unrelated to the organization's charitable, etc., purpose.	793827	374438	509965	144760	3,122,990
18 Gross income from interest, dividends, amounts received from payments on securities loans (section 512(a)(5)), rents, royalties, and unrelated business taxable income (less section 511 taxes) from businesses acquired by the organization after June 30, 1975	15159	26210	4606	8744	54,719
19 Net income from unrelated business activities not included in line 18	23285	19635	9588	NONE	52498
20 Tax revenues levied for your benefit and either paid to you or expended on your behalf					
21 The value of services or facilities furnished to you by a governmental unit without charge. Do not include the value of services or facilities generally furnished to the public without charge					
22 Other income. Attach schedule. Do not include gain (or loss) from sale of capital assets	NONE	NONE	NONE	51	51
23 Total of lines 15 through 22	2275670	459108	533938	1457736	4,726,452
24 Line 23 minus line 17	1481843	84670	23973	12976	1,603,462
25 Enter 1% of line 23	22757	4591	5339	14577	
26 Organizations described in box 10 or 11: a Enter 2% of amount in column (e), line 24.					32,069
b Attach a list (not open to public inspection) showing the name of and amount contributed by each person (other than a governmental unit or publicly supported organization) whose total gifts for 1981 through 1984 exceeded the amount shown in 26a. Enter the sum of all excess amounts here					ϕ

(Continued on page 3)

POINT FOUNDATION F6 12-31-85

Part IV Support Schedule (continued)(Complete only if you checked box 10, 11, or 12 on page 2)

27 Organizations described in box 12, page 2: N/A

a Attach a list, for amounts shown on lines 15, 16, and 17, showing the name of, and total amounts received in each year from each "disqualified person," and enter the sum of such amounts for each year:

(1984)..... (1983)..... (1982)..... (1981).....

b Attach a list showing, for 1981 through 1984, the name and amount included in line 17 for each person (other than "disqualified persons") from whom the organization received more, during that year, than the larger of: the amount on line 25 for the year or $5,000. Include organizations described in boxes 5 through 11 as well as individuals. Enter the sum of these excess amounts for each year:

(1984) (1983) (1982) (1981)

28 For an organization described in boxes 10, 11, or 12, page 2, that received any unusual grants during 1981 through 1984, attach a list (not open to public inspection) for each year showing the name of the contributor, the date and amount of the grant, and a brief description of the nature of the grant. Do not include these grants in line 15 above. (See specific instructions.) N/A

Part V Private School Questionnaire
To Be Completed ONLY by Schools that Checked Box 6 in Part IV N/A

		Yes (1)	No (2)
29	Do you have a racially nondiscriminatory policy toward students by statement in your charter, bylaws, other governing instrument, or in a resolution of your governing body?		
30	Do you include a statement of your racially nondiscriminatory policy toward students in all your brochures, catalogues, and other written communications with the public dealing with student admissions, programs, and scholarships?		
31	Have you publicized your racially nondiscriminatory policy by newspaper or broadcast media during the period of solicitation for students or during the registration period if you have no solicitation program, in a way that makes the policy known to all parts of the general community you serve? If "Yes," please describe; if "No," please explain. (If you need more space, attach a separate statement.)		
32	Do you maintain the following:		
a	Records indicating the racial composition of the student body, faculty, and administrative staff?		
b	Records documenting that scholarships and other financial assistance are awarded on a racially nondiscriminatory basis?		
c	Copies of all catalogues, brochures, announcements, and other written communications to the public dealing with student admissions, programs, and scholarships?		
d	Copies of all material used by you or on your behalf to solicit contributions? If you answered "No," to any of the above, please explain. (If you need more space, attach a separate statement.)		
33	Do you discriminate by race in any way with respect to:		
a	Students' rights or privileges?		
b	Admissions policies?		
c	Employment of faculty or administrative staff?		
d	Scholarships or other financial assistance (see instructions)?		
e	Educational policies?		
f	Use of facilities?		
g	Athletic programs?		
h	Other extra-curricular activities? If you answered "Yes," to any of the above, please explain. (If you need more space, attach a separate statement.)		
34 a	Do you receive any financial aid or assistance from a governmental agency?		
b	Has your right to such aid ever been revoked or suspended? If you answered "Yes," to either 34a or b, please explain using an attached separate statement.		
35	Do you certify that you have complied with the applicable requirements of sections 4.01 through 4.05 of Rev. Proc. 75-50, 1975-2 C.B. 587, covering racial nondiscrimination? If "No," attach an explanation (see instructions for Part V)		

Part VI **Lobbying Expenditures By Public Charities (See instructions)**
(To be completed ONLY by an eligible organization that filed Form 5768.) N/A

Check here ▶ a ☐ If the organization belongs to an affiliated group (see instructions).
Check here ▶ b ☐ If you checked a and "limited control" provisions apply (see instructions).

Limits on Lobbying Expenses	(a) Affiliated group totals	(b) To be completed for ALL electing organizations
36 Total (grassroots) lobbying expenses to influence public opinion		
37 Total lobbying expenses to influence a legislative body		
38 Total lobbying expenses (add lines 36 and 37)		
39 Other exempt purpose expenses (see Part VI instructions)		
40 Total exempt purpose expenses (add lines 38 and 39) (see instructions)		
41 Lobbying nontaxable amount. Enter the smaller of $1,000,000 or the amount determined under the following table—		
If the amount on line 40 is— / The lobbying nontaxable amount is—		
Not over $500,000 — 20% of the amount on line 40		
Over $500,000 but not over $1,000,000 — $100,000 plus 15% of the excess over $500,000		
Over $1,000,000 but not over $1,500,000 — $175,000 plus 10% of the excess over $1,000,000		
Over $1,500,000 — $225,000 plus 5% of the excess over $1,500,000		
42 Grassroots nontaxable amount (enter 25% of line 41)		
(Complete lines 43 and 44. File Form 4720 if either line 36 exceeds line 42 or line 38 exceeds line 41.)		
43 Excess of line 36 over line 42		
44 Excess of line 38 over line 41		

4-Year Averaging Period Under Section 501(h).

(Some organizations that made a section 501(h) election do not have to complete all of the five columns below. See the instructions for lines 45-50 for details.) N/A

Lobbying Expenses During 4-Year Averaging Period

Calendar year (or fiscal year beginning in) ▶	(a) 1985	(b) 1984	(c) 1983	(d) 1982	(e) Total
45 Lobbying nontaxable amount (see instructions)					
46 Lobbying ceiling amount (150% of line 45(e))					
47 Total lobbying expenses (see instructions)					
48 Grassroots nontaxable amount (see instructions)					
49 Grassroots ceiling amount (150% of line 48(e))					
50 Grassroots lobbying expenses (see instructions)					

★U.S.GPO:1985-0-463-063 ★E.I.#430814328

NAME POINT FOUNDATION IDENTIFICATION NO. 94-2147154

STATEMENT NO. FEDERAL TAX DEPRECIATION YEAR ENDED 12-31-85

DESCRIPTION	DATE ACQUIRED	TAX BASIS	METHOD/RATE	DEP. ALLOW PRIOR YRS	DEPREC THIS YEAR
Camera Body	4/80	535	SL/10 Yr	249	53
Camera Lens	4/80	515	✓	244	51
Office Equipment	11/82	911	ACRS/5 Yr	425	176
Typesetter	12/82	26 675	✓	13 756	5 602
Modem	9/83	5 592	✓	2 069	1 174
Kaypro II	10/83	7 180	✓	2 657	1 507
Kaypro 10	11/83	2 795	✓	1 034	587
Ricoh/Copier	6/83	5 497	✓	1 759	1 154
Phone System	6/83	6 100	✓	1 952	SAME 1 281
IBM-PC	7/83	4 804	✓	1 537	1 009
Phone System	7/83	20 364	✓	6 516	14 276
Phone System	8/83	2 262	✓	724	475
Phone System	10/83	803	✓	257	169
Compaq Computer	11/83	3 626	✓	1 161	761
Phone System	11/83	1 381	✓	442	290
Laser Security	11/83	1 595	✓	510	335
Lang Video Slide	12/83	2 612	✓	835	549
Radio Shack Mod IV	2/84	1 799	✓	270	21% 396
Datamac Hard Disk	2/84	1 050	✓	158	231
Compaq Plus	7/84	4 134	✓	620	909
Compaq Plus	9/84	12 084	✓	1 813	2 659
Minolta Copier	8/81	11 443	✓	8 239	BACKDATE 3 204
Okidata Printer	1/84	360	✓	-0-	21% 133
Okidata Printer	6/84	460	✓	-0-	↓ 170
Macintosh	1/85	2 985	✓	-0-	23% 448
HP Thinkjet Printer	3/85	1 259	✓	-0-	↓ 189
		128 811		47 227	27 788
ANY OTHER ACQ. IN 86			15%		

REDI-MATIC FORM 204 P REVISED 9/71 ACCOUNTANT STATIONERS & PRINTERS LOS

NAME POINT FOUNDATION IDENTIFICATION NO. 94-2147154

STATEMENT NO. OTHER EXPENSES YEAR ENDED 12-31-85

	Total	Program Services	Management & General
Outside Professional Services	89,832	81,546	8,286
Writer / Contributor	41,478	41,478	-0-
Subscription Fulfillment	64,794	64,794	-0-
Subscription Promotion	15,458	15,458	-0-
Direct Distribution	5,609	5,609	-0-
National Newstand Distribution	23,036	23,036	-0-
Mailing List Fee	4,513	4,513	-0-
Other Product Fulfillment	52	52	-0-
Catalog Fulfillment	5,290	5,290	-0-
Chronicle Column	20,553	20,553	-0-
Expenses - Best of CQ	2,092	2,092	-0-
Discounts Taken	(55)	(55)	-0-
Insurance - Workers Compensation	5,181	-0-	5,181
Miscellaneous Expense	1,658	-0-	1,658
Research Materials	3,956	-0-	3,956
Communication & Network	4,233	-0-	4,233
NETI/WELL operating Expense Reimbursement	(49,009)	-0-	(49,009)
Travel, Entertainment & Promotion	1,411	-0-	1,411
Building Rental & Maintenance	56,314	-0-	56,314
Utilities	4,547	-0-	4,547
Insurance - General	2,728	-0-	2,728
Legal & Professional	1,175	-0-	1,175
Bad Debt	429	-0-	429
Taxes - Other	6,521	-0-	6,521
Bank Service Fee	4,144	-0-	4,144
Random House Interest	5,940	-0-	5,940
Random House Distribution Fee	7,256	-0-	7,256
	329,136	264,366	64,770

M 204 P REVISED 9/71 ACCOUNTANT STATIONERS & PRINTERS, LOS ANGELES

NAME POINT FOUNDATION IDENTIFICATION NO. 94-2147154

STATEMENT NO. _____ YEAR ENDED 12-31-85

STATEMENT OF PROGRAM SERVICES RENDERED

POINT FOUNDATION'S EDUCATIONAL PURPOSE IS SERVED BY PUBLISHING ACTIVITIES, SPEAKERS PROGRAM, NEWSPAPER COLUMN AND MAILING LIST SALES.

THE PUBLICATIONS (ESSENTIAL WHOLE EARTH CATALOG, WHOLE EARTH REVIEW, WHOLE EARTH SOFTWARE CATALOG, AND WHOLE EARTH SOFTWARE REVIEW) ENCOURAGE INDEPENDENT LEARNING BY REVIEWING BOOKS, PRODUCTS AND SOFTWARE WHICH ENABLE INDIVIDUALS TO ACQUIRE NEW SKILLS AND KNOWLEDGE.

OTHER PROGRAM SERVICE ACTIVITIES (FORM 990 PART III. line e)

CHRONICLE COLUMN	20553
SPEAKERS PROGRAM	31500
	52053

FORM 209 P REVISED 9/71 ACCOUNTANT STATIONERS & PRINTERS, LOS ANGELES

NAME POINT FOUNDATION IDENTIFICATION NO. 94-2147154

STATEMENT NO. YEAR ENDED 12-31-85

SUPPORTING SCHEDULE FOR FORM 990, PART V

OTHER INVESTMENTS, FORM 990, PART V

ZOMEWORKS	30000
RESERVE FOR LOSSES	(26100)
	3900

OTHER ASSETS, FORM 990, PART V

DEPOSITS	1394

SUPPORT AND REVENUE FOR FUTURE PERIODS, FORM 990 PART V

SUBSCRIPTION ADVANCES - CURRENT	305264

OTHER LIABILITIES, FORM 990, PART V

ADVANCE FROM WEAL	15469
CONTRACTS PAYABLE	17109
TAXES PAYABLE	2880
	35458

FORM 204 P REVISED 9/71 ACCOUNTANT STATIONERS & PRINTERS, LOS ANGELES

Form **2758**
(Rev. October 1983)
Department of the Treasury
Internal Revenue Service

Application for Extension of Time to File

U.S. Partnership, Fiduciary, and Certain Exempt Organization Returns

▶ **File a separate application for each return.**

OMB No. 1545-0148

RECEIVED DSC '86
MAY 07 1986
IRS - Ogden, Utah

TAXPAYER'S COPY

Please type or print. File the original and one copy by the due date for filing your return. (See instructions on back.)

Name: POINT FOUNDATION

Number and street: c/o THOMAS C ROSE 3120 TELEGRAPH AVE #8

City or town, State, and ZIP code: BERKELEY, CA 94705

Employer identification number: 94-2147154

(See back for filing instructions. S corporations filing Form 1120S, political or exempt organizations filing Form 1120-POL, corporate exempt organizations filing Form 990-T, or farmers' cooperative associations filing Form 990-C, use Form 7004.)

1 An extension of time until November 15, 1986 is requested in which to file (check only one):

- ☐ Form 1065
- ☐ Form 1041 (estate)
- ☐ Form 1041 (trust)
- ☐ Form 1041-A
- ☐ Form 3520-A
- ☐ Form 4720
- ☐ Form 5227
- ☒ Form 990
- ☐ Form 990-T (401(a) trust)
- ☐ Form 990-PF
- ☐ Form 990-T (other than 401(a) trust)
- ☐ Form 990-BL
- ☐ Form 6069

Check here ▶ ☐, if organization does not have an office or place of business in the United States.

2 For calendar year 19 85, or other tax year beginning _____ and ending _____

3 Has an extension of time to file been previously granted for this tax year? ☐ Yes ☒ No

4 State in detail why you need the extension.
THE FOUNDATION CHANGED BOTH BOOKKEEPER AND ACCOUNTANT AT YEAR END WHICH HAS DELAYED THE COMPLETION OF INFORMATION NECESSARY TO FILE THE RETURN. INFORMATION WILL BE COMPLETE BY NOVEMBER 15, 1986 IN ORDER TO FILE RETURN.

5a If this form is for Form 1041, 4720, 5227, 6069, 990-BL, 990-PF, or 990-T, enter the total tax estimated to be due on the return . . . $ _____

b If an estate, enter at least 1/4 of the amount on line 5a and pay with this form . . . $ _____

c All others, enter the total amount on line 5a and pay with this form . . . $ NONE

Caution: *Interest will be charged on any tax not paid by the regular due date of the returns filed on forms listed on line 5a above until the tax is paid.*

Signature and Verification

Under penalties of perjury, I declare that I have examined this form, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete; and that I am authorized to prepare this form.

Signature ▶ Thomas C Rose CPA Date ▶ 5/1/86

Note: *The person who signs this form may be: (1) a partner filing Form 1065 or 6069; (2) a fiduciary, trustee, or an officer representing the fiduciary or trustee filing Form 1041, 1041-A, 4720, or 5227; (3) a fiduciary, trustee, or an officer representing the fiduciary or trustee of an exempt trust filing Form 990, 990-PF, 990-T, or 990-BL; (4) a principal officer of a corporate organization filing Form 4720, 990, 990-PF, or 6069; (5) an attorney or certified public accountant qualified to practice before the IRS; (6) a foundation manager, trustee, or disqualified person filing Form 4720 or 990-BL for their own liability; (7) a person enrolled to practice before the IRS; (8) a person holding a power of attorney; (9) a grantor or transferor filing Form 3520-A; or (10) an individual filing Form 6069.*

IRS will show below whether or not your application is approved and will return the copy.

Notice to Applicant—To Be Completed by IRS

☒ We HAVE approved your application. (Please attach this form to your return.)

☐ We HAVE NOT approved your application. (Please attach this form to your return.)
However, because of your reasons stated above, we have granted a 10-day grace period from the date shown below or due date of your return, whichever is later. This 10-day grace period is considered to be a valid extension of time for purposes of elections otherwise required to be made on timely filed returns.

EXTENSION APPROVED TO
NOV 15 1986
DOMINIC E. PECORELLA, Director
OGDEN SERVICE CENTER

☐ We HAVE NOT approved your application.
After considering your reasons stated above, we cannot grant your request for an extension of time to file. (We are not granting the 10-day grace period.)

☐ We cannot consider your application because it was filed after the due date of your return.

☐ Other _____

_____ Director

By: _____

_____ Date

For Paperwork Reduction Act Notice, see back of form.

Form 2758 (Rev. 10-83)

12-31-85

Form **990-T**
Department of the Treasury
Internal Revenue Service

Exempt Organization Business Income Tax Return

(Under Section 511 of the Internal Revenue Code) For calendar year 1985 or other tax year beginning ..... , 1985, and ending ..... , 19 .....

OMB No. 1545-0687

1985

Name of organization: POINT FOUNDATION

Address (number and street): 27 GATE 5 ROAD

City or town, state, and ZIP code: SAUSALITO, CALIFORNIA 94965

A Employer identification number (employees' trust see instruction for Block A): 94 : 2147154

B Enter unrelated business activity codes from page 10 of instructions: 7389

C Check box if address changed . . . . . ▶ ☐

D Exempt under section . . . . . ▶ 501 (c) (3)

E Check type of organization . . ▶ ☒ Corporation ☐ Trust ☐ Section 401(a) trust

F Group exemption number (see instructions for Block F) ▶

If the unrelated trade or business gross income is $10,000 or less, complete only page 1, Part III on page 2, and sign the return. Complete all applicable parts of the form (except lines 1 through 4) if unrelated trade or business gross income is over $10,000.

TAXPAYER'S COPY

Taxable Income

1	Unrelated trade or business gross income (state sources ▶ .....)	1	
2	Deductions (including net operating loss) (complete Parts I and II instead of lines 1, 2, 3, and 4 if you have gross income over $10,000)	2	
3	Unrelated business taxable income before specific deduction (subtract line 2 from line 1)	3	
4	Specific deduction (see instructions)	4	
5	Unrelated business taxable income (subtract line 4 from line 3 or enter amount from line 33, page 2. If line 4 is greater than line 3, enter the lesser of zero or line 3.)	5	8471

Tax Computation

Organizations Taxable as Corporations (See Instructions for Tax Computation)

6 **a** Check if you are a member of a controlled group (see sections 1561 and 1563) . . . . ☐

b If checked, see instructions and enter your share of the $25,000 in each taxable income bracket: (i) $ ..... (ii) $ ..... (iii) $ ..... (iv) $ .....

7	Income tax on amount on line 5, above. Check here ▶ ☐ if alternative tax from Schedule D (Form 1120) is used.	7	1271

Trusts Taxable at Trust Rates (See Instructions for Tax Computation)

8	Enter the tax from the tax rate schedule in the instructions on the amount on line 5	8	

Total Income Tax

9	**a** Foreign tax credit (corporations attach Form 1118, trusts attach Form 1116)	9a			
	b Other credits (see instructions)	9b			
	c General business credit.— Check if from ☐ Form 3800 ☐ Form 3468 ☐ Form 6478	9c			
10	Total (add lines 9a through 9c)			10	
11	Subtract line 10 from line 7 or line 8.			11	1271
12	Tax from recomputing prior year investment credit (attach Form 4255)			12	
13	Minimum tax on tax preference items (Corporations only– see instructions)			13	
14	Alternative minimum tax (Trusts only–see instructions).			14	
15	Total tax (add lines 11 through 14)			15	1271
16	Credits and payments:				
	a Tax deposited with Form 7004 or Form 2758	16a	1700		
	b Foreign organizations—Tax paid or withheld at the source (see instructions)	16b			
	c Credit from regulated investment companies (attach Form 2439)	16c			
	d Credit for Federal tax on gasoline and special fuels (attach Form 4136)	16d			
	e Other credits and payments (see instructions)	16e			
	f Total credits and payments (add lines 16a through 16e)			16f	1700
17	**TAX DUE** (subtract line 16f from line 15). See instructions for depositary method of payment . . ▶			17	
18	**OVERPAYMENT** (subtract line 15 from line 16f) . . . . . ▶			18	429

Please Sign Here

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

Signature of officer ▶ ..... Date ..... Title ▶ .....

Paid Preparer's Use Only

Preparer's signature ▶ [signature] CPA — Date 11/10/86 — Check if self-employed ▶ ☐ — Preparer's social security no. 567 42 9044

Firm's name (or yours, if self-employed) and address ▶ VINCENT + ROSE Inc., CPA's, 3120 TELEGRAPH AVE, BERKELEY CA — E.I. No. ▶ — ZIP code ▶ 94705

For Paperwork Reduction Act Notice, see page 1 of Instructions.

Form **990-T** (1985)

T1

Part I Unrelated Trade or Business Income

1 a Gross receipts or sales 15792, b Less returns and allowances ____ Balance ▶	1c	15792	
2 Cost of goods sold and/or operations (Schedule A) MAILING LIST FULFILLMENT	2	1742	
3 Gross profit (subtract line 2 from line 1c)	3	14050	
4 a Capital gain net income (attach separate Schedule D) (see instructions)	4a		
b Net gain or (loss) from Part II, Form 4797 (attached)	4b		
c Capital loss deduction for trusts	4c		
5 Income or (loss) from partnerships (attach statement)	5		
6 Rent income (Schedule C)	6		
7 Unrelated debt-financed income (Schedule E, line 2)	7		
8 Investment income of a section 501(c)(7), (9), (17) or (20) organization (Schedule F)	8		
9 Interest, annuities, royalties, and rents from controlled organizations (Schedule G)	9		
10 Exploited exempt activity income (Schedule H)	10		
11 Advertising income (Schedule I, Part III, Column A)	11		
12 Other income (see instructions for line 12—attach schedule)	12		
13 TOTAL—Unrelated trade or business income (add lines 3 through 12)	13	14050	

Part II Deductions Not Taken Elsewhere
(Except for contributions, deductions must be directly connected with the unrelated business income.)

14 Compensation of officers, directors, and trustees (Schedule J)			14		
15 Salaries and wages			15	1625	
16 Repairs (see instructions)			16	105	
17 Bad debts (see instructions)			17	429	
18 Interest (attach schedule)			18	87	
19 Taxes			19	130	
20 Contributions (see instructions)			20		
21 Depreciation (attach Form 4562)	21	556			
22 Less depreciation claimed in Schedule A and elsewhere on return	22a		22b	556	
23 Depletion			23		
24 a Contributions to deferred compensation plans (see instructions)			24a		
b Employee benefit programs (see instructions)			24b		
25 Other deductions (attach schedule) T6			25	2647	
26 TOTAL DEDUCTIONS (add lines 14 through 25)			26	5579	
27 Unrelated business taxable income before allowable advertising loss (subtract line 26 from line 13)			27	8471	
28 Advertising loss (Schedule I, Part III, Column B)			28		
29 Unrelated business taxable income before net operating loss deduction (subtract line 28 from line 27)			29	8471	
30 Net operating loss deduction (see instructions)			30		
31 Unrelated business taxable income before specific deduction (subtract line 30 from line 29)			31	8471	
32 Specific deduction (see instructions for line 4 of page 1)			32		
33 Unrelated business taxable income (subtract line 32 from line 31. If line 32 is greater than line 31, enter the lesser of zero or line 31.) Enter here and on page 1, line 5			33	8471	

SCHEDULE A—COST OF GOODS SOLD AND/OR OPERATIONS
(See Instructions for Part I, line 2)

Method of inventory valuation (specify) ▶

1 Inventory at beginning of year	1	
2 Purchases	2	
3 Cost of labor	3	
4 Other costs (attach schedule)	4	
5 TOTAL—Add lines 1 through 4	5	
6 Inventory at end of year	6	
7 Cost of goods sold and/or operations. Subtract line 6 from line 5. (Enter here and on line 2, Part I.)	7	

Part III Statements Regarding Certain Activities and Other Information

	Yes	No
1 At any time during the tax year, did you have an interest in or a signature or other authority over a financial account in a foreign country (such as a bank account, securities account, or other financial account) (see page 9 of the instructions for exceptions and filing requirements for TD F 90-22.1)?		X
If "Yes," write in the name of the foreign country ▶		
2 Were you the grantor of, or transferor to, a foreign trust which existed during the current tax year, whether or not you had any beneficial interest in it? If "Yes," you may have to file Forms 3520, 3520-A, or 926.		X

The books are in care of ▶ Telephone number ▶

2-2-85

SCHEDULE C—RENT INCOME FROM REAL PROPERTY AND PERSONAL PROPERTY LEASED WITH REAL PROPERTY

(See Instructions for Part I, line 6)

1. Description of property	2. Rent received or accrued	3. Percentage of rent for personal property
N/A		%
		%
		%
		%
		%

4. Complete for any item if the entry in column 3 is more than 50%, or if the rent is based on profit or income		5. Complete for any item if the entry in column 3 is more than 10% but not more than 50%		
(a) Deductions directly connected (Attach schedule)	(b) Income includible (Column 2 minus column 4(a))	(a) Gross income reportable (Column 2 x column 3)	(b) Deductions directly connected with personal property (Attach schedule)	(c) Income includible (Column 5(a) minus column 5(b))

Add columns 4(b) and 5(c) and enter total here and on line 6, Part I, page 2 . . . . . .

SCHEDULE E—UNRELATED DEBT-FINANCED INCOME (See Instructions for Part I, line 7)

1. Description of debt-financed property	2. Gross income from or allocable to debt-financed property	3. Deductions directly connected with or allocable to debt-financed property	
		(a) Straight-line depreciation (Attach schedule)	(b) Other deductions (Attach schedule)
N/A			
1			

4. Amount of average acquisition indebtedness on or allocable to debt-financed property (Attach schedule)	5. Average adjusted basis of or allocable to debt-financed property (Attach schedule)	6. Percentage which col. 4 is of col. 5	7. Gross income reportable (Column 2 x column 6)	8. Allocable deductions (Column 6 x total of columns 3(a) and 3(b))	9. Net income or (loss) includible (Column 7 minus column 8)
		%			
		%			
		%			
		%			

2 Total (enter here and on line 7, Part I, page 2) . . . . . .

3 Total dividends-received deductions included in column 8 . . . . . .

SCHEDULE F—INVESTMENT INCOME OF A SECTION 501(c)(7), (9), (17) OR (20) ORGANIZATION

(See Instructions for Part I, line 8) N/A

1. Description	2. Amount	3. Deductions directly connected (Attach schedule)	4. Net investment income (Column 2 minus column 3)	5. Set-asides (Attach schedule)	6. Balance of investment income (Column 4 minus column 5)

Total (enter here and on line 8, Part I, page 2) . . . . . .

SCHEDULE G—INCOME (ANNUITIES, INTEREST, RENTS AND ROYALTIES) FROM CONTROLLED ORGANIZATIONS

(See Instructions for Part I, line 9) N/A

1. Name and address of controlled organization(s)	2. Gross income from controlled organization(s)	3. Deductions of controlling organization directly connected with column 2 income (Attach schedule)	4. Exempt controlled organizations		
			(a) Unrelated business taxable income	(b) Taxable income computed as though not exempt under sec. 501(a), or the amount in col. (a), whichever is more	(c) Percentage which col. (a) is of col. (b)
					%
					%
					%

5. Nonexempt controlled organizations			6. Gross income reportable (Column 2 x column 4(c) or column 5(c))	7. Allowable deductions (Column 3 x column 4(c) or column 5(c))	8. Net income includible (Column 6 minus column 7)
(a) Excess taxable income	(b) Taxable income, or amount in column (a), whichever is more	(c) Percentage which col. (a) is of col. (b)			
		%			
		%			
		%			

Total (enter here and on line 9, Part I, page 2) . . . . . .

12-31-85

SCHEDULE H—EXPLOITED EXEMPT ACTIVITY INCOME, OTHER THAN ADVERTISING INCOME

(See Instructions for Part I, line 10) N/A

1. Description of exploited activity	2. Gross unrelated business income from trade or business	3. Expenses directly connected with production of unrelated business income	4. Net income from unrelated trade or business (Column 2 minus column 3)	5. Gross income from activity that is not unrelated business income	6. Expenses attributable to column 5	7. Excess exempt expenses (Column 6 minus column 5, but not more than column 4)	8. Net income includible (Column 4 minus column 7)
Total (enter here and on line 10, Part I, page 2)							

SCHEDULE I—ADVERTISING INCOME AND ADVERTISING LOSS (See Instructions for Part I, line 11) N/A

Part I Income from periodicals reported on consolidated basis

1. Name of periodical	2. Gross advertising income	3. Direct advertising costs	4. Advertising gain or loss (col. 2 minus col. 3). If loss, enter in col. B, Part III. Do not complete cols. 5, 6 and 7. If gain, complete cols. 5, 6 and 7.	5. Circulation income	6. Readership costs	7. If col. 5 exceeds col. 6, enter in col. A, Part III, the gain shown in col. 4. If col. 6 exceeds col. 5, subtract col. 6 plus col. 3 from col. 5 plus col. 2. Enter gain in col. A, Part III.
Totals.						

Part II Income from periodicals reported on a separate basis

Part III Column A—Advertising Income

(a) Enter "consolidated periodical" or names of non-consolidated periodicals	(b) Enter total amount from column 4 or 7, Part I, and amounts listed in cols. 4 and 7, Part II
Enter total here and on line 11, Part I, page 2	

Part III Column B—Advertising Loss

(a) Enter "consolidated periodical" or names of non-consolidated periodicals	(b) Enter total amount from column 4, Part I, and amounts listed in column 4, Part II
Enter total here and on line 28, Part II, page 2	

SCHEDULE J—COMPENSATION OF OFFICERS, DIRECTORS, AND TRUSTEES

1. Name	2. Title	3. Percent of time devoted to business	4. Compensation attributable to unrelated business
STEWARD BRAND	PRESIDENT - DIRECTOR	PART %	NONE
PAUL HAWKEN	CFO - DIRECTOR	PART %	NONE
HUEY JOHNSON	DIRECTOR	PART %	NONE
DOUG CARLSTON	DIRECTOR	PART %	NONE
KEVIN KELLEY	DIRECTOR	PART %	NONE
		%	
Total (enter here and on line 14, Part II, page 2).			

★U.S.GPO:1985-0-463-069 ★E.I.#430814328

POINT FOUNDATION T4 12-31-85

Form **4562**

Department of the Treasury
Internal Revenue Service

Depreciation and Amortization

▶ See separate instructions.
▶ Attach this form to your return.

OMB No. 1545-0172

1985

67

Name(s) as shown on return: POINT FOUNDATION

Identifying number: 94-2147154

Business or activity to which this form relates

Part I Depreciation

Use Part III, Specific Information Concerning Automobiles and other Listed Property, for certain transportation equipment (e.g. autos), amusement/recreation property, and computer/peripheral equipment.

Section A.—Election to Expense Recovery Property (Section 179)

(a) Class of property	(b) Cost	(c) Expense deduction
1		

2 Listed property—Enter total from Part III, Section A, column (h) 2

3 Total (see instructions for limitations). (Partnerships or S corporations—see the Schedule K and Schedule K-1 Instructions of Form 1065 or 1120S) 3

Section B.—Depreciation of Recovery Property

(a) Class of property	(b) Date placed in service	(c) Cost or other basis	(d) Recovery period	(e) Method of figuring depreciation	(f) Deduction
4 Accelerated Cost Recovery System (ACRS) (see instructions): *For assets other than automobiles and other listed property placed in service* **ONLY** *during tax year beginning in 1985*					
a 3-year property					
b 5-year property		85	5YR	ACRS	13
c 10-year property					
d 15-year public utility property					
e Low-income housing					
f 15-year real property					
g 18-year real property					
(See "Items You Should Note")					

5 Listed property—Enter total from Part III, Section A, column (g) 5

6 ACRS deduction for assets other than automobiles and other listed property placed in service prior to 1985 (see instructions) 6 533

Section C.—Depreciation of Nonrecovery Property

7 Property subject to section 168(e)(2) election (see instructions) 7

8 Other depreciation (see instructions) 8

Section D.—Summary

9 Total (Add deductions on lines 3 through 8). Enter here and on the Depreciation line of your return (Partnerships and S corporations—Do NOT include any amounts entered on line 3.) 9 556

Part II Amortization

(a) Description of property	(b) Date acquired	(c) Cost or other basis	(d) Code section	(e) Amortization period or percentage	(f) Amortization for this year

Total. Enter here and on Other Deductions or Other Expenses line of your return . . . . . ▶

NAME POINT FOUNDATION IDENTIFICATION NO. 94-2147154

STATEMENT NO. OTHER DEDUCTIONS YEAR ENDED 12-31-85

DESCRIPTION	AMOUNT
Outside Professional Services	166
Insurance - Workers Comp	104
Employee Benefits	151
Payroll Taxes	475
Supplies	333
Research Materials	79
Telephone	350
Communication & Network Exp.	85
Postage	181
Travel, Entertainment & Promotion	28
Rent	1126
Utilities	91
Insurance	55
Legal, Profession, Copyright	23
Bank Service Fees	83
Random House Interest	119
Random House Distrib. Fee	145
Miscellaneous	33
Neti/WELL Expense Reimbursement	<980>
Total	2647

Form **2758**
(Rev. October 1983)
Department of the Treasury
Internal Revenue Service

Application for Extension of Time To File

U.S. Partnership, Fiduciary, and Certain Exempt Organization Returns
▶ **File a separate application for each return.**

RECEIVED OSC - 384
MAY 09 1986
IRS - OGDEN, UTAH

Please type or print. File the original and one copy by the due date for filing your return. (See instructions on back.)

Name: POINT FOUNDATION
Number and street: c/o THOMAS C ROSE 3120 TELEGRAPH AVE # 8
City or town, State, and ZIP code: BERKELEY, CA 94705
Employer identification number: 94-2147154

(See back for filing instructions. S corporations filing Form 1120S, political or exempt organizations filing Form 1120-POL, corporate exempt organizations filing Form 990-T, or farmers' cooperative associations filing Form 990-C, use Form 7004.)

1 An extension of time until November 15, 1986 is requested in which to file (check only one):

☐ Form 1065 ☐ Form 1041-A ☐ Form 5227 ☐ Form 990-PF ☐ Form 990-BL
☐ Form 1041 (estate) ☐ Form 3520-A ☐ Form 990 ☑ Form 990-T (other than 401(a) trust) ☐ Form 6069
☐ Form 1041 (trust) ☐ Form 4720 ☐ Form 990-T (401(a) trust)

Check here ▶ ☐, if organization does not have an office or place of business in the United States.

2 For calendar year 19 85, or other tax year beginning _____ and ending _____

3 Has an extension of time to file been previously granted for this tax year? ☐ Yes ☒ No

4 State in detail why you need the extension.
THE FOUNDATION CHANGED BOTH BOOKKEEPER AND ACCOUNTANT AT YEAR END WHICH HAS DELAYED THE COMPLETION OF INFORMATION NECESSARY TO FILE THE RETURN. INFORMATION WILL BE COMPLETE BY NOVEMBER 15, 1986 IN ORDER TO FILE RETURN.

5a If this form is for Form 1041, 4720, 5227, 6069, 990-BL, 990-PF, or 990-T, enter the total tax estimated to be due on the return . . . . . $ 1700
b If an estate, enter at least 1/4 of the amount on line 5a and pay with this form . . . . . $
c All others, enter the total amount on line 5a and pay with this form . . . . . $ 1700

Caution: *Interest will be charged on any tax not paid by the regular due date of the returns filed on forms listed on line 5a above until the tax is paid.*

Signature and Verification

Under penalties of perjury, I declare that I have examined this form, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete; and that I am authorized to prepare this form.

Signature ▶ Thomas C Rose CPA Date ▶ 5/18/86

Note: *The person who signs this form may be: (1) a partner filing Form 1065 or 6069; (2) a fiduciary, trustee, or an officer representing the fiduciary or trustee filing Form 1041, 1041-A, 4720, or 5227; (3) a fiduciary, trustee, or an officer representing the fiduciary or trustee of an exempt trust filing Form 990, 990-PF, 990-T, or 990-BL; (4) a principal officer of a corporate organization filing Form 4720, 990, 990-PF, or 6069; (5) an attorney or certified public accountant qualified to practice before the IRS; (6) a foundation manager, trustee, or disqualified person filing Form 4720 or 990-BL for their own liability; (7) a person enrolled to practice before the IRS; (8) a person holding a power of attorney; (9) a grantor or transferor filing Form 3520-A; or (10) an individual filing Form 6069.*

IRS will show below whether or not your application is approved and will return the copy.

Notice to Applicant—To Be Completed by IRS

☑ We **HAVE** approved your application. (Please attach this form to your return.)
☐ We **HAVE NOT** approved your application. (Please attach this form to your return.)

However, because of your reasons stated above, we have granted a 10-day grace period from the date shown below for due date of your return, whichever is later. This 10-day grace period is considered to be a valid extension of time for purposes of elections otherwise required to be made on timely filed returns.

☐ We **HAVE NOT** approved your application.

After considering your reasons stated above, we cannot grant your request for an extension of time to file. (We are not granting the 10-day grace period.)

☐ We cannot consider your application because it was filed after the due date of your return.
☐ Other _____

NOV 15 1986
DOMINIC E. PELUSELLA, Director
OGDEN SERVICE CENTER

Director

By: _____

Date

For Paperwork Reduction Act Notice, see back of form. Form **2758** (Rev. 10-

TAXPAYER'S COPY

POINT FOUNDATION 12-31-85

[4-15]

FORM **CT – 2** (REV. 12-84)
MAIL TO:
Registry of Charitable Trusts
P.O. Box 13447
Sacramento, CA 95813-4447
Telephone (916) 445-2021

PERIODIC REPORT

TO ATTORNEY GENERAL OF CALIFORNIA
Section 12586, California Government Code

Failure to file this report by the 15th day of the fifth month after the close of your accounting period may result in the disallowance of your tax exemption and the assessment of a minimum tax of $200.

ACCOUNTING PERIOD — For the Year Beginning _____, 19__ and Ending _____, 19__

State registration number CT 10497

If address changed check here ..... ▶ and show the changes below

File Form with label. Otherwise, print or type.

Name of organization: POINT FOUNDATION

Address (number and street): 27 GATE 5 ROAD

City or town, State, and ZIP code: SAUSALITO, CALIFORNIA

Corporate or Organization No. D-0546604

Is the organization exempt from federal income tax? Yes: X No:

If "no", attach explanation. See instructions.

TAXPAYER'S COPY

PART I FILING REQUIREMENTS: CHECK THE APPROPRIATE BOX. SEE GENERAL AND SPECIFIC INSTRUCTIONS

☒ This entity is **not** a private foundation. We have attached a completed copy of IRS Form 990, and Schedule A (Form 990) and related attachments (even though we may not be required to file these uniform forms with the IRS). Complete Part II below.

☐ This entity is a private foundation. We have attached a completed copy of IRS Form 990-PF and related attachments. Complete Parts II and III below.

PART II STATEMENTS REGARDING THIS ORGANIZATION DURING THE PERIOD OF THIS REPORT

		Yes	No
1	Was 50% or more of your total revenue from government grants? (See line 1 instructions) ..... 1 If "yes", attach a schedule showing the agency(s) name, address, purpose of the grant and the amount. List only the four different government agencies that provide the largest amounts.		X
2	Were you audited by any government agency? ..... 2 If "yes", provide: Name of agency and unit _____ Address _____ Contact Person _____ _____ Telephone ( ) _____ Year(s) audited _____ (If audited by more than one agency, attach schedule)		X
3	Did an independent public accountant issue a report on your financial statements? 3	X	
4	Is any of your property held in the name of or commingled with the property of any other organization or person? ..... 4 If "yes", attach justification, including value of assets commingled.		X
5	Did you engage in any transactions in which a trustee, director, or officer has a material financial interest, other than reasonable compensation for services to this entity which is disclosed in the attached Forms 990 or 990-PF? ..... 5 If "yes", attach a detailed explanation and enter here the total amount involved in all such transactions 5a _____		X
6	Did you donate anything to an organization that is **not** tax-exempt under Section 501 (c) (3) or 501 (c) (4) of the IRC? .... 6 If "yes", attach explanation and enter here the fair market value of the donation ..... 6a _____		X
7	Did this organization regularly solicit salvage, sell salvage in a thrift store, or was it a party to a contract involving the solicitation or sale of salvage? If "yes", include amounts on Form 990, line 10. 7		X
8	Were you or any of your officers, directors or trustees a party to any court action in which there was an alleged breach of trust? If "yes", attach explanation. 8		X
9	Did you pay or incur any tax-related penalty, fine or judgment? ..... 9 If "yes", attach an explanation and specify amounts involved.		X
10	Did you receive $10,000 or more in direct public support (Form 990, line 1 (a) or included in Form 990-PF, Part I, line 1)? .. 10 If "yes", enter the following amounts:	X	
	(a) Direct support from the general public 10a 47798		
	(b) Foundation and trust grants ..... 10b _____		
	(c) Corporate and other business grants ..... 10c _____		
	(d) Bequests ..... 10d _____		
	(e) Total direct public support (add lines a through d) 10e 47798		
11	Did you contract with or use the services of an independent professional fund raiser? If "yes", complete Part IV (Form CT-2). 11		X
12	Did your invested assets total $50,000 or more? If "yes", complete Part V (Form CT-2) (See line 12 instructions) 12		X
	(13-30 not currently in use)		

Under penalties of perjury, I declare that I have examined this report, including accompanying documents, schedules and statements, and to the best of my knowledge and belief, it is true, correct and complete.

Signature of authorized officer (See instructions) | Printed Name | Title | Date

PART III ADDITIONAL INFORMATION FROM PRIVATE FOUNDATIONS ONLY

	Yes	No
31 Did you file a Form 4720 with the Internal Revenue Service? 31		X
If "yes", attach a copy of Form 4720 and enter here the amount of total taxes paid with that return 31a		

(32–39 not currently in use)

PART IV PROFESSIONAL FUND-RAISERS (PFR) (SEE QUESTION 11) N/A

	EVENT # 1	EVENT # 2	EVENT # 3	TOTAL
40 Brief Description of Campaign, Drive or Event				
41 Date or Period Covered				
42 Name of PFR				
43 Address of PFR				
44 Total Public Donations*			44	
45 All Payments to PFR			45	—
46 All Other Fund-Raising Expenses			46	—
47 Net Proceeds (Line 44 Less 45 and 46)			47	

(48–59 not currently in use) * On line 44, do not deduct any costs from gross donations.

NOTE: If more than three events, attach a schedule using the same format and include amounts in Part IV totals.

PART V SUMMARY OF INVESTMENTS TOTALING $50,000 OR MORE (SEE QUESTION 12) N/A

60 Securities, beginning of year at cost (990, line 54(A) or 990-PF, Part III, line 10(A)) 60		
61 Securities acquired, at cost or original basis 61		
62 Securities sold, at cost or original basis (may include sales expenses) 62	—	
63 Securities, end of year at cost (990, line 54(B) or 990-PF, Part III, line 10(B)) 63		
64 Securities, end of year at market value 64		
65 Sum of all gains on sales during the year 65		
66 Sum of all losses on sales during the year 66	—	
67 Dividends and interest from securities (990, line 5 or 990-PF, Part I, line 4(A)) 67		
68 Total return realized (line 65 less line 66, plus line 67) 68		
69 Loss investment counsel fees 69	—	
70 Net return realized from investments in securities (line 68 less line 69) 70		

	Yes	No
Was organization engaged in, purchased, sold or held during the year:		
Investments (any type) which produce no current income? 71		
Investments (any type) worth one half or less of original basis? 72		
Securities on margin? 73		
Warrants, puts, calls, options, commodity futures, or short sales? 74		
Stocks rated "Speculative Grade" by Moody's, or ranked "B–" or lower by Standard & Poor's? 75		
Securities not publicly traded? 76		
Municipal bonds or similar tax-exempt securities which yield less than taxable securities? 77		
Stock in which an officer, director or trustee owns 10% or more of the outstanding shares? 78		

"Yes" on any line from 71 through 78, attach a full explanation.

84-5

CALIFORNIA
Form FTB
3504

APPLICATION FOR AUTOMATIC MAXIMUM EXTENSION OF TIME FOR FILING RETURN

► See Instructions on back.

FOR BANK AND CORPORATION RETURNS, EXEMPT ORGANIZATION RETURN OR STATEMENT (For Personal Income Tax use form FTB 3502). This application, if completed in its entirety and all requirements are met, will automatically be approved. The return will then be due within seven months from the original due date.

YOU WILL NOT RECEIVE NOTICE IF THIS APPLICATION IS APPROVED.

Please Type or Print Corporation Name and Address

Do Not Write In These Spaces

California Corporation Number: D-0546604	Federal Employer Identification No.: 94-2147154	Income Year	Ext. Code
Corporation Name: POINT FOUNDATION			
Address: c/o THOMAS C. ROSE 3120 TELEGRAPH AVE #8		Posting Control	
City: BERKELEY	State: CA	Zip Code: 94705	

1 Income Year of Return:
☒ Calendar Year 19 85 ☐ Fiscal Year Beginning _____ 19____ and Ending _____ 19____

2 Type of Return
(a) ☐ Franchise Tax/Income Tax (Form 100)
(b) ☐ Exempt Organization Business Income Tax Return (Form 109)
(c) ☒ Exempt Organization Annual Information Return/Statement (Form 199, 199B)

3 Does this application also cover subsidiaries to be included in a combined report? ☐ Yes ☒ No
If "Yes," attach a list of the corporations and their California corporation numbers to be included in the combined report.

4 Expected Tax and Payments.
(a) Total expected tax for income year. Include tax on preference items. (For return type 2(a), expected tax may not be less than the minimum tax, where applicable. For return types 2(b) and (c) above, if no tax is due, enter "NONE".) ..... $ NONE
(b) Less: Payments and/or credits of estimated tax ..... NONE
(c) Balance due with this application ..... $ NONE

Note: The application will not be approved unless the expected tax shown on line 4(a) is paid in full.

Signature. — Under penalties of perjury, I declare I am authorized to make this application, and to the best of my knowledge and belief it is true, correct, and complete.

Thomas Rose — CPA — 5/1/86
(SIGNATURE OF OFFICER OR AGENT) (TITLE) (DATE)

TAXPAYER'S COPY

TO BE COMPLETED BY FRANCHISE TAX BOARD IF APPLICATION IS DENIED

Your application for extension of time to file a return has been DENIED for the reason(s) checked below:

☐ The application was not submitted on or before the due date of the return.
☐ The total expected tax is either not shown or is not sufficient (must pay at least the minimum tax of $200 for return type 2(a), for corporations subject to the franchise tax).
☐ The amount of credits/payments claimed does not match Franchise Tax Board records. Our records show $_____ in payments/credits. (The $200 paid to Secretary of State upon qualification or incorporation cannot be claimed as a tax credit).
☐ Payment of the balance of expected tax was not included with the application.
☐ A corporation that is suspended does not qualify for an extension.
☐ We have no record of this corporation having exempt status.
☐ The application was not completely filled out and/or signed.
☐ Other (explain): _____

DENIED BY: (Initial and Date)

NOTE: IF YOUR APPLICATION IS DENIED, SEE REVERSE SIDE OR ENCLOSED NOTICE FOR INSTRUCTIONS.

INCOME YEAR

1985 Exempt Organization (160) Business Income Tax Return

CALIFORNIA FORM

109

For calendar year 1985 or fiscal year begun _____, 1985, and ended _____, 1986

AFFIX MAILING LABEL

Corporate or Organization Number	Federal Employer Identification No.
D-0546604	94-2147154

Corporation or Organization Name: POINT FOUNDATION

Address: 27 GATE 5 ROAD

City: SAUSALITO | State: CALIFORNIA | ZIP Code: 94965

DO NOT USE THESE SPACES

SN

Corp./Org. No. | PC

IYE | RC

CY | DE | CA | A

Remittance

NAME AND ADDRESS OF THE TRUST FIDUCIARY

Federal Employer Identification Number

NATURE OF TRADE OR BUSINESS

Form Number of Federal Form Filed: 990PF

TAXPAYER'S COPY

ATTACH REMITTANCE HERE

Organizations Taxable as Corporations

1	Unrelated business taxable income from line 31, Sched A	1	8590
2	Apportion _____% (line 5, Sched K) of line 1	2	
3	Net operating loss carryover claimed	3	
4	Net unrelated business taxable income (lines 1 or 2 minus line 3)	4	8590
5	Tax 9.6% of line 4 (See General Inst J-1)	5	825

Organizations Taxable as Trusts

6	Unrelated business taxable income from line 31, Sched A	6	
7	Net operating loss carryover claimed	7	
8	Net unrelated business taxable income (line 6 minus line 7)	8	
9	Tax on amount on line 8 (See General Inst J-2)	9	
10	Credit for net income taxes paid to State of _____ (See General Inst P)	10	
11	Balance of tax (line 9 minus line 10)	11	

Total Tax

12	Tax from line 5 or line 11	12	825
13	Tax Credit from Sched B	13	
14	Balance (subtract line 13 from line 12, if line 13 is greater than line 12, enter zero)	14	825
15	Tax on Preference Income (See General Inst Q)	15	
16	Total tax (add lines 14 and 15)	16	825

Payments

17	Estimated tax payments	17			
18	Paid with application for extension	18	1180		
19	Total payments and/or credit (add lines 17 and 18)			19	1180

Balance Due or Refund

20	Tax Due (line 16 minus line 19). Pay entire amount with return			20	
21	Overpayment (line 19 minus line 16)	21	355	22	0.
22	Refund				
23	Credit to 1986 estimated tax	23	355		

Person to contact for additional information: CLIFFORD FIGALLO

Telephone Number: (415) 332-1716

Please Sign Here

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief it is true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

Signature of officer ▶ _____ Title _____ Date _____ Telephone (____) _____

Paid Preparer

Preparer's signature ▶ Thomas C Rose CPA | Date 11/10/86 | Check if self-employed ▶ ☐ | Preparer's social security number 567-42-9044

Firm's name (or yours, if self-employed) and address ▶ VINCENT + ROSE INC., CPA's, 3120 TELEGRAPH AVE, BERKELEY, CA 94705 | E.I. No. ▶ 94-3001952 | Telephone (415) 540-6713

Make remittance payable to Franchise Tax Board — Mail to: Franchise Tax Board, Sacramento, CA 95857-0021

Side 1

Schedule A—Unrelated Business Taxable Income Computation

Unrelated Trade or Business Income

1	Gross receipts or gross sales $ 15792 Minus: Returns and allowances $	15792
2	Minus cost of goods sold and/or operations (see worksheet below)	1742
3	Gross profit	14050
4	(a) Net capital gains (or losses) (see Specific Line Instructions for Schedule A)—Trusts attach Schedule D (Form 540)	
	(b) Ordinary gain (or loss) (see Specific Line Instructions for Schedule A)—Trusts attach Schedule D-1 (Form 540)	
5	Income (or loss) from partnerships (attach statement)	
6	Rent income (Schedule C)	
7	Unrelated debt-financed income (Schedule D)	
8	Investment income of a 23701g or 23701i organization (Schedule E)	
9	Annuities, interest, royalties, and rents from controlled organizations (Schedule F)	
10	Exploited exempt activity income (Schedule G)	
11	Advertising income (Schedule H, Part III, Column A)	
12	Other income (attach schedule.)	
13	Total unrelated trade or business income (add lines 3 through 12)	14050

Deductions

(Except for contributions, deductions must be directly connected with the unrelated business income)

14	Compensation of officers or trustees (Schedule I)	
15	Salaries and wages (not deducted elsewhere)	
16	Repairs	1625
17	Bad debts	105
18	Interest (attach statement)	429
19	Taxes (attach statement)	87
20	Contributions (see Specific Line Instructions for Schedule A—attach statement)	130
21	Depreciation (Schedule J)	
22	Amortization (attach statement)	437
23	Depletion	
24	(a) Pension, profit-sharing plans, etc.	
	(b) Employee benefit programs (see Specific Line Instructions for Schedule A)	
25	Other deductions (attach statement) X 6	
26	Total deductions (add lines 14 through 25)	2647
27	Unrelated business taxable income before allowable excess advertising costs (subtract line 26 from line 13)	5460
28	Minus excess advertising costs (Schedule H, Part III, Column B)	8590
29	Unrelated business taxable income before specific deduction	
30	Minus specific deduction (see General Instruction N)	8590
31	Unrelated business taxable income (subtract line 30 from line 29)	8590

Cost of Goods Sold—Worksheet

Method of Inventory Evaluation (specify)

1	Inventory at beginning of year	
2	Merchandise bought for manufacture or sale	
3	Salaries and wages	
4	Other costs (attach schedule) MAILING LIST FULFILLMENT	
5	Total (add lines 1 through 4)	1742
6	Less inventory at end of year	
7	Cost of goods sold (enter here and on Unrelated Trade or Business Income, line 2)	1742

Cost of Operations—Worksheet

1	Salaries and wages	
2	Other costs (show detail) _____	
	_____	
3	Total (enter here and on Unrelated Trade or Business Income, line 2)	

Schedule B—Tax Credit (see instruction)

1	Agricultural Irrigation Equipment		
2	Jobs Tax Credit(s)		
3	Energy Conservation		
4	Ridesharing		
5	Alcohol Fuel Device		
6	Solar Energy		
7	Other Credits		
8	Total (add lines 1 to 7, enter here and line 13, side 1		$

POINT FOUNDATION X 2

12-31-85

Schedule C—Rent Income from Real Property and Personal Property Leased with Real Property (162)

NOTE: For rental income from debt financed property, use Schedule D.

1. Description of property	2. Rent received or accrued	3. Percentage of rent attributable to personal property
N/A		%
		%
		%

4. Complete if any item in column 3 is more than 50%, or for any item if the rent is determined on the basis of profit or income		5. Complete for any item in column 3 which exceeds 10% and is not more than 50%		
(a) Deductions directly connected (attach schedule)	(b) Income reportable, column 2 less column 4(a)	(a) Column 2 × column 3	(b) Deductions directly connected with personal property (attach statement)	(c) Net income includible, column 5(a) less column 5(b)

Add 4(b) and 5(c) and enter total here and on line 6, Schedule A . . . . . .

Schedule D—Unrelated Debt-Financed Income N/A

1. Description of debt-financed property	2. Gross income from or allocable to debt-financed property	3. Deductions directly connected with or allocable to debt-financed property	
		(a) Straight line depreciation (attach schedule)	(b) Other deductions (attach schedule)

4. Amount of average acquisition indebtedness on or allocable to debt-financed property (attach schedule)	5. Average adjusted basis of or allocable to debt-financed property (attach schedule)	6. Percentage which column 4 is of column 5	7. Gross income reportable (column 2 × column 6)	8. Allocable deductions (total of columns 3(a) and 3(b) × column 6)	9. Net income (or loss) includible (column 7 minus column 8)
		%			
		%			
		%			

Total (enter here and on line 7 Schedule A) . . . . . .

Schedule E—Investment Income of a 23701g or 23701i Organization N/A

1. Amount	2. Deductions directly connected (attach statement)	3. Net investment income (col. 1 less col. 2)	4. Set asides (attach statement)	5. Balance of investment income (col. 3 less col. 4)

Enter here and on line 8, Schedule A . . . . . .

Enter gross income from members (dues, fees, charges, or similar amounts) . . . . . .

Schedule F—Income (Annuities, Interest, Rents, and Royalties) From Controlled Organizations N/A

1. Name and address of controlled organizations	2. Gross income	3. Directly connected deductions (attach statement)	4. Exempt controlled organizations		
			(a) Unrelated business taxable income	(b) Taxable income computed as though not exempt under Sec. 23701 or the amount in col. (a), whichever is greater	(c) Percentage which column (a) is of column (b)
					%
					%
					%

5. Nonexempt controlled organizations			6. Gross income reportable (column 2 × column 4(c) or column 5(c))	7. Allowable deductions (column 3 × column 4(c) or column 5(c))	8. Net income includible (column 6 less column 7)
(a) Excess taxable income	(b) Taxable income or amount in column (a), whichever is greater	(c) Percentage which column (a) is to column (b)			
		%			
		%			
		%			

Total (enter here and on line 9, Schedule A) . . . . . .

Schedule G—Exploited Exempt Activity Income; Other than Advertising Income N/A

1. Description of exploited activity (attach schedule if more than one unrelated activity is exploiting the same exempt activity)	2. Gross unrelated business income from trade or business	3. Expenses directly connected with production of unrelated business income	4. Net income from unrelated trade or business (col. 2 less col. 3)	5. Gross income from activity that is not unrelated business income	6. Expenses attributable to column 5	7. Excess exempt expense (col. 6 less col. 5 but not to exceed amount in col. 4)	8. Net income reportable (col. 4 less col. 7 but not less than zero)

Total (enter here and on line 10, Schedule A) . . . . . .

POINT FOUNDATION

XB

Schedule H—Advertising Income and Excess Advertising Costs N/A

Part I—Consolidated Periodicals

1. Name of periodical	2. Gross advertising income	3. Direct advertising costs	4. Excess advertising costs (if col. 3 exceeds col. 2, enter excess in Part III, col. B)	5. Net advertising income (if col. 6 exceeds col. 7, enter excess of col. 2 over col. 3 in Part III, col. A)	6. Circulation income	7. Readership costs	8. Includible income (if col. 7 exceeds col. 6, subtract col. 7 plus col. 3 from col. 6 plus col. 2. If more than zero, enter amount in Part III, col. A)
Totals							

Part II—Non-Consolidated Periodicals

Part III—Column A—Net Advertising Income		Part III—Column B—Excess Advertising Costs	
(a) Enter "consolidated periodical" and/or names of non-consolidated periodicals	(b) Enter total amount from column 5 or 8, Part I and amounts listed in Part II, cols. 5 and 8	(a) Enter "consolidated periodical" and/or names of non-consolidated periodicals	(b) Enter total amount from Part I, column 4 and amounts listed in Part II, column 4
Enter total here and on line 11, Schedule A		Enter total here and on line 28, Schedule A	

Schedule I—Compensation of Officers

1. Name of Officer	2. Social Security Number	3. Title	4. Time devoted to business	5. Amount of compensation	6. Expense account allowances
See X-5					
Total compensation of officers (enter here and on line 14, Schedule A)					

Schedule J—Depreciation

Instructions for Guideline Class Life System and Class Life System are contained in the instructions for form FTB 3887 (Guideline Class Life System) and form FTB 3888 (Class Life System). NOTE: With limited exceptions, California has not adopted the Federal Accelerated Cost Recovery System (ACRS).

1. Group and guideline class or description of property	2. Date acquired	3. Cost or other basis	4. Depreciation allowed or allowable in prior years	5. Method of computing depreciation	6. Life or rate	7. Depreciation for this year
1 Total additional first-year depreciation (do not include in items below)						
2 Other depreciation:						
Buildings	See X7					
Furniture and fixtures						
Transportation equipment						
Machinery and other equipment						
Other (specify)						
3 Depreciation from form FTB 3887						
4 Depreciation from form FTB 3888						
5 Total						
6 Less amount of depreciation claimed elsewhere on return						
7 Balance—Enter here and on line 21, Schedule A						437

Schedule K—Apportionment Formula

Limited to unrelated trade or business amounts	Total within and without the state (a)	Total within the state (b)	Percent within the state (b) ÷ (a)
1 Average yearly value of real and tangible personal property whether owned or rented (see Specific Instructions)	$	$	
2 Wages, salaries, and other compensation of employees	$	$	
3 Gross sales and/or receipts, less returns and allowances	$	$	
4 Total percent (sum of the percentages above)			
5 Average percent (⅓ of total percent) carried to side 1, line 2			

POINT FOUNDATION x4

NAME POINT FOUNDATION IDENTIFICATION NO. 94-2147154

STATEMENT NO. COMPENSATION OF OFFICERS YEAR ENDED 12-31-85

NAME	TITLE	TITLE DEVOTED TO BUSINESS	COMPENSATION	EXPENSE ALLOWANCE
STEWARD BRAND	PRES.-DIR.	FULL	NONE	NONE
PAUL HAWKEN	CFO-DIR.	PART	NONE	NONE
HUEY JOHNSON	DIRECTOR	PART	NONE	NONE
DOUG CARLSTON	DIRECTOR	PART	NONE	NONE
KEVIN KELLEY	DIRECTOR	PART	NONE	NONE

NAME POINT FOUNDATION IDENTIFICATION NO. 94-2147154

STATEMENT NO. OTHER DEDUCTIONS YEAR ENDED 12-31-85

DESCRIPTION	AMOUNT
Outside Professional Services	166
Insurance - Workers Comp	104
Employee Benefits	151
Payroll Taxes	475
Supplies	333
Research Materials	79
Telephone	350
Communication & Network Exp.	85
Postage	181
Travel, Entertainment & Promotion	28
Rent	1126
Utilities	91
Insurance	55
Legal, Profession, Copyright	23
Bank Service Fees	83
Random House Interest	119
Random House Distrib. Fee	145
Miscellaneous	33
Neti/WELL Expense Reimbursement	<980>
Total	2647

NAME POINT FOUNDATION IDENTIFICATION NO. D-0546604

STATEMENT NO. CALIFORNIA TAX DEPRECIATION YEAR ENDED 12-31-85

Description	Date Acquired	Cost or Basis	Dep. Allowed Prior Years	Method / Rate	Depreciation This Year
Various Equipment	1980 - 1985	2 576	872	SL/VAR	437
POINT FOUNDATION		X7		12	-31-85

CALIFORNIA
Form FTB
3504

APPLICATION FOR AUTOMATIC MAXIMUM EXTENSION OF TIME FOR FILING RETURN

► See Instructions on back.

FOR BANK AND CORPORATION RETURNS, EXEMPT ORGANIZATION RETURN OR STATEMENT (For Personal Income Tax use form FTB 3502). This application, if completed in its entirety and all requirements are met, will automatically be approved. The return will then be due within seven months from the original due date.

YOU WILL NOT RECEIVE NOTICE IF THIS APPLICATION IS APPROVED.

Please Type or Print Corporation Name and Address

— Do Not Write In These Spaces

California Corporation Number	Federal Employer Identification No.	Income Year	Ext. Code
D-0546604	94-2147154		

Corporation Name: POINT FOUNDATION

Address: c/o THOMAS C. ROSE 3120 TELEGRAPH AVE #8

Posting Control

City: BERKELEY State: CA Zip Code: 94705

1 Income Year of Return:
☒ Calendar Year 19 85 ☐ Fiscal Year Beginning _____ 19____ and Ending _____ 19____

2 Type of Return
(a) ☐ Franchise Tax/Income Tax (Form 100)
(b) ☒ Exempt Organization Business Income Tax Return (Form 109)
(c) ☐ Exempt Organization Annual Information Return/Statement (Form 199, 199B)

TAXPAYER'S COPY

3 Does this application also cover subsidiaries to be included in a combined report? ☐ Yes ☒ No
If "Yes," attach a list of the corporations and their California corporation numbers to be included in the combined report.

4 Expected Tax and Payments.
(a) Total expected tax for income year. Include tax on preference items. (For return type 2(a), expected tax may not be less than the minimum tax, where applicable. For return types 2(b) and (c) above, if no tax is due, enter "NONE".) ..... $ 1180
(b) Less: Payments and/or credits of estimated tax ..... _____
(c) Balance due with this application ..... $ 1180

Note: The application will not be approved unless the expected tax shown on line 4(a) is paid in full.

Signature. — Under penalties of perjury, I declare I am authorized to make this application, and to the best of my knowledge and belief it is true, correct, and complete.

Thomas C Rose — (SIGNATURE OF OFFICER OR AGENT)
CPA — (TITLE)
5/1/86 — (DATE)

TO BE COMPLETED BY FRANCHISE TAX BOARD IF APPLICATION IS DENIED

Your application for extension of time to file a return has been DENIED for the reason(s) checked below:

☐ The application was not submitted on or before the due date of the return.
☐ The total expected tax is either not shown or is not sufficient (must pay at least the minimum tax of $200 for return type 2(a), for corporations subject to the franchise tax).
☐ The amount of credits/payments claimed does not match Franchise Tax Board records. Our records show $_____ in payments/credits. (The $200 paid to Secretary of State upon qualification or incorporation cannot be claimed as a tax credit).
☐ Payment of the balance of expected tax was not included with the application.
☐ A corporation that is suspended does not qualify for an extension.
☐ We have no record of this corporation having exempt status.
☐ The application was not completely filled out and/or signed.
☐ Other (explain): _____

DENIED BY:
(Initial and Date)

NOTE: IF YOUR APPLICATION IS DENIED, SEE REVERSE SIDE OR ENCLOSED NOTICE FOR INSTRUCTIONS.

POINT FOUNDATION

[2-19]

INCOME YEAR **1985**

California Exempt Organization Annual Information Return

CALIFORNIA FORM **199**

calendar year 1985
or fiscal year begun _____, 1985, and ended _____, 1986

AFFIX PREADDRESSED LABEL
If no label, print or type

California Corporation Number	Federal Employer Identification Number
D-0546604	94-2147154

Corporation Name: POINT FOUNDATION

Address: 27 GATE 5 ROAD

City: SAUSALITO State: CALIFORNIA ZIP Code: 94965

DO NOT USE THESE SPACES

SN			
CORP./ORG. NO.			PC
IYE			CC
CY	DE	CA	A
REMITTANCE			

ATTACH REMITTANCE HERE

PART I All organizations complete Part I (unless permitted to file Form 199B, see General Instruction A)

Receipts (Revenues)	1 Gross sales and receipts from all sources, other than shown on lines 5 and 6 (from Part II, line 8)	741146	
	2 Cost of goods sold		
	3 Cost or other basis and sales expenses of assets sold		
	4 Total Cost—add lines 2 and 3		
	5 Gross Income—line 1 less line 4	741146	
	6 Gross dues and assessments from members and affiliates		
	7 Gross contributions, gifts, grants, and similar amounts received (see instructions)	47798	
	8 Total—add lines 5, 6, and 7		
	9 Gross receipts for filing requirement tests—add lines 1, 6, and 7	788944	
Expenses and Disbursements	10 Expenses and disbursements (from Part II, line 18)	920681	
	11 Excess of receipts over expenses and disbursements—line 8 less line 10	<131737>	

		Yes	No
12	Have any changes not previously reported to the Franchise Tax Board been made in your governing instrument, articles of incorporation, or bylaws, or other instruments of similar import? If "Yes," *attach a copy of the changes*		X
13	If exempt under Section 23701d, have you during the year (1) attempted to influence legislation or any ballot measure, or (2) participated in any political campaign, or (3) made an election under Section 23704.5 (relating to lobbying by public charities)? If "Yes," complete and attach form FTB 3509 (see instructions)		X
14	Is this a group return filed on behalf of affiliated organizations? (see General Instruction G)		X
15	If exempt under Sec. 23701g, enter amount of gross receipts from general public use of club facilities ▶ N/A		
16	The books are in care of ▶ POINT FOUNDATION Telephone Number: 415-332-1716 Located at ▶ 27 GATE 5 ROAD, SAUSALITO, CALIFORNIA 94965		
17	Check form(s) filed: Federal ☒ 990 ☒ 990T ☐ 990PF ☐ 1041 ☐ 5227 ☐ 1120H ☐ 1120; State ☒ 109 ☐ 100.		
18	FILING FEE—$10.00 (see General Instruction D). If exempt under Section 23701d and fee not required, check appropriate box: (see instructions) ☐ Religious ☐ School ☐ Public charity ☐ Controlled by religious organization	10	
19	**PENALTY FOR FAILURE TO FILE ON TIME (see General Instruction F)**		
20	BALANCE DUE: (add lines 18 and 19) . . . . . PAY ENTIRE AMOUNT WITH RETURN ▶	10	

Please Sign Here

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief it is true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has knowledge.

▶ _____ Signature of officer ▶ _____ Date ▶ _____ Title

Paid Preparer

Preparer's signature ▶ Thomas C Rose CPA Date 11/10/86 Check if self-employed ▶ ☐ Preparer's social security number 547 42 9044

Firm's name (or yours, if self-employed) and address ▶ VINCENT + ROSE INC. CPA's
3120 TELEGRAPH AVE BERKELEY, CA 94705

FEIN No. ▶ 94-3001952

Telephone (415) 540-6713

Mail Return with Remittance to: FRANCHISE TAX BOARD, SACRAMENTO, CA 95857-0021

Side 1

PART II Organizations with gross receipts of more than $25,000 and private foundations regardless of amount of gross receipts—complete Part II or furnish substitute information. See Specific Instructions.

Receipts from Other Sources (Part I, line 1)

1	Gross sales or receipts from all business activities (state nature). Attach a statement explaining how each business activity not reported on Form 109 contributed importantly to your exempt purpose (see General Instruction E).	
2	Interest	
3	Dividends	
4	Gross rents	
5	Gross royalties	
6	Gross amount received from sale of assets, excluding inventory items (attach schedule)	
7	Other income (attach schedule—do not include contributions, gifts, grants, etc.)	
8	Total gross sales or receipts from other sources. Enter here and on side 1, line 1	

Expenses and Disbursements (Part I, line 10)

9	Contributions, gifts, grants, and similar amounts paid (attach itemized statement)	
10	Disbursements to or for members	
11	Compensation of officers, directors, and trustees (attach schedule)	
12	Other salaries and wages	
13	Interest	
14	Taxes	
15	Rent	
16	Depreciation and depletion	
17	Other (attach schedule)	
18	Total. Enter here and on side 1, line 10	

BALANCE SHEET	Beginning of Taxable Year		End of Taxable Year	
Assets	(A) Amount	(B) Total	(C) Amount	(D) Total
19 Cash: (a) Savings and interest-bearing accounts				
(b) Other				
20 Accounts receivable net				
21 Notes receivable net (attach schedule)				
22 Inventories				
23 Gov't obligations: (a) U.S. and instrumentalities				
(b) State, subdivisions thereof, etc.				
24 Investments in nongovernmental bonds, etc. (attach schedule)				
25 Investments in corporate stocks (attach schedule)				
26 Mortgage loans (number of loans _____)				
27 Other investments (attach schedule)				
28 Depreciable (depletable) assets (attach schedule)				
(a) Less accumulated depreciation (depletion)				
29 Land				
30 Other assets (attach schedule)				
31 Total assets				
Liabilities				
32 Accounts payable				
33 Contributions, gifts, grants, etc., payable				
34 (a) Bonds and notes payable (attach schedule)				
(b) Mortgages payable				
35 Other liabilities (attach schedule)				
36 Total liabilities				
Net Worth				
37 Capital stock or principal fund				
38 Paid-in or capital surplus				
39 Retained earnings or income fund				
40 Total net worth				
41 Total liabilities and net worth				

POINT FOUNDATION 52 12-31-85

85 36776

NAME POINT FOUNDATION IDENTIFICATION NO. D-0546604

STATEMENT NO. CALIFORNIA TAX DEPRECIATION YEAR ENDED 12-31-85

Description	Date Acquired	Basis	Method / Rate	Prior Years	This Year
Camera Body	4/80	525	SL / 10 yr	249	52
Camera Lens	4/80	515	✓	244	51
Office Equipment	11/82	911	SL / 5 yr	577	176
Type Setter	12/82	26,675	✓	13,133	5,335
Modem	9/83	5,592	✓	2,610	1,118
Kaypro	10/83	7,180	✓	3,231	1,436
Kaypro 10	11/83	2,795	✓	1,211	559
Ricoh/Copier	6/83	5,497	✓	2,840	1,099
Phone System	6/83	6,100	✓	3,152	1,220
IBM-PC	7/83	4,804	✓	1,441	961
Phone System	7/83	20,364	✓	6,110	1,222
Phone System	8/83	2,262	✓	641	452
Phone System	10/83	803	✓	361	161
Compaq Computer	11/83	3,626	✓	846	725
Phone System	11/83	1,381	✓	322	64
Lason Security	11/83	1,595	✓	372	74
Lang Video Slide	12/83	2,612	✓	566	522
Radio Shack Mod IV	2/84	1,799	✓	327	359
Datamac Hard Disk	2/84	1,050	✓	191	210
Compaq Plus	7/84	4,134	✓	413	827
Compaq Plus	9/84	12,084	✓	806	2,417
Minolta Copier	8/81	11,443	✓	3,815	2,289
Okidata Printer	1/84	360	✓	72	72
Okidata Printer	6/84	460	✓	54	92
MacIntosh	1/85	2,985	✓	0	249
HP Thinkjet Printer	3/85	1,259	✓	0	210
		128,811		43,584	21,852